

## Article - Estates and Trusts

[\[Previous\]](#)[\[Next\]](#)

§3–102.

- (a) The share of a surviving spouse shall be as provided in this section.
- (b) If there is a surviving minor child, the share shall be one-half.
- (c) If there is no surviving minor child, but there is surviving issue, the share shall be the first \$40,000 plus one-half of the residue.
- (d) If there is no surviving issue but a surviving parent, the share shall be the first \$40,000 plus one-half of the residue.
- (e) If there is no surviving issue or parent, the share shall be the whole estate.
- (f) For the purposes of this section, the net estate shall be calculated without a deduction for the tax as defined in § 7–308 of the Tax – General Article.

[\[Previous\]](#)[\[Next\]](#)